

VETO MESSAGE—S. 2447

MESSAGE

FROM

THE PRESIDENT OF THE UNITED STATES

RETURNING

WITHOUT MY SIGNATURE. S. 2447, THE BILL ENTITLED "TO AMEND TITLE 4 OF THE UNITED STATES CODE TO MAKE IT CLEAR THAT MEMBERS OF CONGRESS MAY NOT, FOR PURPOSES OF STATE INCOME TAX LAWS, BE TREATED AS RESIDENTS OF ANY STATES OTHER THAN THE STATE FROM WHICH THEY WERE ELECTED"



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To the Senate of the United States:

I am returning today without my signature S. 2447, which would exempt Members of Congress from certain local income taxes. This bill provides that a Member of Congress need not pay the income tax levied by a state or municipality in which the Member lives for the purpose of attending Congress.

Since Virginia and District of Columbia laws already exempt from payment of their income taxes Members living in such jurisdictions only while attending Congress, S. 2447 would serve principally to prevent Maryland from levying such taxes on Members of Congress. However, it is one thing for a taxing jurisdiction voluntarily to exempt Members of Congress from its income tax laws and quite another for Congress to mandate a Federal exemption on a state income tax system. I believe such Federal interference is particularly objectionable where, as is the case in Maryland, a portion of the income tax is collected on behalf of counties to pay for local public services which all residents use and enjoy. It should also be noted that this bill would in effect freeze the exemptions now provided by Virginia and the District of Columbia, and they would then be powerless to change their tax laws in this regard.

Since this bill benefits a narrow and special class of persons it violates, in my view, the basic concept of equity and fairness by creating a special tax exemption for Members of Congress while other citizens who are required to take up temporary residence in the Washington area—or elsewhere—do not enjoy a similar privilege.

Finally, those who assert that there is a Constitutional infirmity in applying a state income tax to Members while attending Congress may present the issue to the courts for resolution.

As the end of this session of Congress approaches, the American people would be better served if Congress would direct its attention to the important laws that should be passed this year—to cut taxes and spending; to expand catastrophic health care programs; to limit court ordered school busing; to attack crime and drugs; and to address many other important matters of concern to the American people—rather than by enacting legislation such as S. 2447.

For these reasons, I am returning S. 2447 and asking Congress to reconsider this bill.

GERALD R. FORD.

THE WHITE HOUSE, *August 3, 1976.*